G R S [IX-5]

Previous references

1921

(mune)

File No 55

Serial Nos 186 to 189

Later references

GENERAL AND REVENUE SECRETARIAT.

Serial Nos

Part B for June 22

SUBJECT

Rules and Bye laws framed by the Municipalities (Re levy of Tax on profession etc in Sea Towns)

S.G. 189 To, The Deputy Commissioner Tuticorin
No. G 7493/A 23.6.22

Sanctions the Bye laws

Office of the Deputy Commissioner
Tumkur District,
Dated Tumkur, the 15th June 1922.

From

M.C.Krishnaswami Rao, Esquire, B.A.,
Offg: Deputy Commissioner, Tumkur District,
T u m k u r.

To

Ml 532-U—186

A.V.Ramanathan, Esquire, B.A.,
Secretary to the Government of His Highness the
Maharaja of Mysore, Revenue Department in charge
B a n g a l o r e.

S i r,

I have the honour to forward herewith ir duplicate Rules and bye-laws framed by the Sira Town Municipal Council under Sections 46 (i) and 48 (j) of the Municipal Regulation regarding the levy of a tax on professions, trades, etc , in that Municipality together with the notice published and copy of the resolution of the Council ir the matter

2 As no objections have been received regarding the said rules and bye-laws, I request that sanction of Government may kindly be obtained in respect of them as early as possible

I have the honour to be,
s i r,
your most obedient servant,

Offg Deputy Commissioner,
Tumkur District

REVENUE & MUNICIPAL DEPARTMENT
JUL 1922
LOCAL & M.T. BRANCH

To the Dy Commr Tumkur
No 27493 23 6 22
Sanctions the bye laws.

1921-22.

From

The Deputy Commissioner,

Tumkur District.

To

The Revenue Secretary to Government,

Bangalore.

Dated the 15th June 1922

Despatched 16th June 22

Received 17 JUN 1922

General No 3917/21 dated 22

No. E

Enclosure No One.

Requesting that sanction of Government may kindly be obtained for the rules and bye-laws of the Sira Municipality for the levy of tax on professions, trades, etc.,

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Sira Town Municipality

Bye-laws framed by the Municipal Council of the Sira Town under [illegible] of the Bangalore Municipal Regulation for the purpose of information regarding any or maybe necessary to examine and ascertain the liability to the tax imposed thereon and liability to tax on professions, and, upon the requisition of the Municipal Council calling for this, application of such person or persons as may be authorised by them from time to time in this behalf every person

(1) exercising any profession, and, trade or calling or holding any office or appointment shall within such reasonable time after receipt of requisition to be bound to furnish a statement under his signature in writing in the form to be appended to these bye-laws showing his income or profits for the required year or years

(2) The Municipal Council or such person or persons authorised by them in this behalf may under their requisition

(1) Every owner or occupier of any house shop or land within the Town Municipal limits to furnish within a specified time a list in writing containing the names of all persons occupying such building or land and specifying the profession and trade or calling or [illegible] office or appointment of every such person

2) Any employer or the head or secretary of any public or private office or of a firm or of a company to furnish within a [illegible] list in writing of the names of all persons in his employ or in employ of such office firm or company with a statement of the salary or wages of each of the same

(2) To furnish the above particulars in respect of the Company of which such employer, head or the Secretary as case may be is the agent

3 Notwithstanding anything in these bye-laws every person commencing to exercise any profession, any trade or calling or to hold any office or appointment in the Town Municipal limits who had not been required to furnish a return under bye-laws [illegible] shall within thirty days so commencing give information of the fact to the President Town Municipal Council

(4) Every person liable to the Tax who shall change either his designation of the name or the nature of his profession, trade or calling or office or appointment or of his place of business shall within thirty days of such change give information there of to the President Town Municipal Council

(5) The tax shall be paid by such person half yearly in each year in advance on or before the [illegible] January & shall

(6) Failure to furnish the information required as to which above or furnishing information which is untrue in any respect shall be punishable with fine which may extend to Rs. 50 under bye-laws framed by the Town Municipal Council Sira under section 178 of the Act of the Sira Town Municipality

I certify the return furnished by ---------- under the bye-laws framed by the Town Municipal Council Sira under section 48(y) of the Mysore Municipal regulation as to his liability to profession Taxes for the year ----

Name and address of the party	Name of profession trade or calling followed or office or appointment	Date from which profession etc followed	Months income included in last return	Months income during the current year	Remarks

Signature of party

Name of the Secretary

Name of the President

Sira Town Municipality

Rules for the assessment of a tax on professions Trades & Callings and on offices and appointments by the Sira Town Municipal Council.

Draft Rules framed under Section 66(1) of the Mysore Municipal Regulation for the assessment of a tax on professions Trades and Callings and offices & appointments

1. In the Rules the word "person" shall include a firm Company or association

2 Every person who within the Sira Town Exercises any profession, art Trade or Calling or holds any office or appointment belonging him within one or more classes of persons specified in the Schedule appended to these Rules shall pay the tax at the rates specified in the said Schedule as payable by persons of the class in which such person is placed

3. The tax shall be payable half yearly in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VIII of the Municipal Regulation and bye laws framed under Section 45(3) (Clause 9)

4 No person shall be liable to pay under these rules in respect of any half year in which he has ceased to exercise a profession, art, trade or calling or hold an office or appointment for a period less than

Sixty days within the town —

5 The tax leviable under this rule from a person, company or association or undivided Hindu family may be levied from any member of that firm, Company or association or family — carries on

6 Where a person ~~exercises more than one~~ holds more than one office profession, etc. trade or calling or appointment whether under the same name or different names the tax shall be calculated on his total annual income or profit from all such sources

7. On or before the 1st January and 1st July every year an assessment list in the form appended shall be prepared The procedure laid down in sections 63 to 66 of the Municipal Act — latest regarding the assessment of rate on buildings and lands shall apply mutatis mutandis in respect of assessment of this tax. The list shall be subject to revision half yearly or yearly as may be decided by the Council —

8 (1) Any person who had paid the tax for the whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment provided that no remission shall be granted unless notice in writing of the fact of his having given up the profession, etc. trade or calling or office or appointment has been given to the

President of the municipal Council and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice —

(7) The burden of proving the fact entitling any person to claim relief under this rule shall be upon him — Mahamaya Subedi
8.2.1972 President

Schedule III

(Section 59, clause I) Taxes on arts, professions trades or callings

Class I

Every person holding any office, or appointment, public or private or employment in any capacity, whose pay salary, pension amounts to Rs 2000/ a month or upwards and every person falling under any of the following denomination whose income is estimated to amount to Rs 2000/ a month or upwards —

(i) Carrying on business as a company
(ii) Bankers, wholesale and retail traders and manufacturers of every kind, Contractors, Ship-owners, Boat owners Auctioneers and Commission agents — yearly Rs 150/-
(iii) Bankers, money lenders, money changers and pawn brokers —
(iv) Editors and proprietors of newspapers
(v) Dubashes, underwriters, Brokers and dealers in securities, shares of bill of exchange —
(vi) Practising Barristers, Advocates High Court Vakils Solicitors, Attorneys, Pleaders and law agents —

(VII) Practising medical practitioners of all kinds including hakims and vaidyas

(VIII) Dentists and Veterinary Surgeons—

(IX) Architects and Civil Engineers.

(X) owners and farmers of markets and toll farmers

(XI) Keepers of hotels, lodging houses, Boarding houses or Billiard Saloons—

(XII) Builders and Surveyors—

(XIII) owners of mills, warehouse, printing presses, oil presses, cotton presses and other presses and factories of any kinds . . .

(XIV) professional artists, photographers, actors owners or managers of circus or theatrical companies, musicians and dancers

(XV) dealers in animals or vehicles and owners or keepers of livery stables or hackney carriages

(XVI) Artizans - - - - - - -

} yearly Rs 100/-

Class II.

Every person described in class I whose pay salary or pension amounts or whose income estimated to amount to Rs 1500/- a month } yearly Rs 75/-

Class III

Every person described in class I whose pay, salary or pension amounts or whose income estimated to amount to Rs 1000/- a month or upwards } yearly Rs 50/-

Class IV

Every person described in class I whose pay salary or pension amounts or whose income estimated to amount to Rs 500/- a month or upwards . . } yearly Rs 25

III.

Class V.

Every person described in class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 30/ a month or upwards . . . . . } yearly Rs 12/.

Class VI

Every person described in class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 20/ a month or upwards . . . . . } yearly Rs 8/.

Class VII

Every person described in class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 10/ a month or upwards . . . . . } yearly Rs ...

Class VIII

Every person described in class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 5/ a month or upwards . . . . . } yearly Rs 2/

Class IX

Every person described in class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 3/ a month or upwards . . . . . } yearly Re 1/

Note. The above classification is subject to the following provision namely

Provision I Whenever Cotton press shall be placed in any class below class IV

Provision II Do wholesale trader, Stock Broker, Barrister at Law, Writer to the Signet, Solicitor, Attorney, Court Vakil Solicitor, Attorney, Architect Civil Engineer, Mill owner or Factory owner, shall be placed in any class below class IV

Provision III Do Auctioneer (other than a mere liquor shop keeper) Advocate or proprietor of a newspaper, under writer, broker or other dealer in securities, Share or bill of exchange and 1st grade pleader Medical practitioner (other than a Hakim or Vaidya) dentist or Veterinary Surgeon, shall be placed in any class below class II

Provision IV Do boat owner Auctioneer, money lender, Second grade pleader Vakil Law agent, owner or manager of a market to be farmer keeper of a hotel, lodging house, Boarding house or billiard Saloons and no builder, Surveyor or owner of a warehouse or press Cotton Ginn or cotton or oil press shall be placed in any class below class VIII

Professional Tax Assessment Roll

Serial No	Name of Bank	Assessment in previous year: No	Amount	Present Assessment	Remarks	Monthly or annual income or attendance of assessment	New assessment: Class	Amount	Number	Remarks
2		3	4	5	6	7	8	9	10	11

1887

1921 [illegible]

[illegible]

[illegible]

[illegible]

× × × × × ×

[illegible]

[illegible] 31-8-21 [illegible]

[illegible] 33/21-22 [illegible]

[illegible]

× × × × × × × ×

/Signed/
[illegible]
President
30.8.21

Copy
[illegible]
President

Kamarachan Rao

13-12-21

G R S VI G 34j

SUBJEC

Diary No of letter replied to 7487

General and Revenue Secretariat

( )

, the 192

Date of issue 23 6 22

Signed by Mr. D.C.S

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

Section

File No

Serial No

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Letter No. [illegible] dated the 16th June 1922 from the Dy. Commissioner submitting for sanction draft bye-laws & Rules framed by the Town Council under Sec 68(2) & 118(f) of the Act Regn. for the levy of tax on professions trades &c

Order Thereon No

in that municipality

under - L 7493

Sanctioned

2) The D.C. is requested to send a copy in printed copies of the bye-laws & Rules for record in this office

To The D.C. Tumkur

BKM 24/6

List of enclosures

Copied by

Examined by

WD 1088—GPO—1,013,00—21 12-51

Parliament of Maramalpha

Tuesday, 21 March 2017

The Parliament met at 10:00 a.m. pursuant to the Speaker's proclamation of 14 February 2017.

Prayers were offered by the Chaplain, Reverend Dr. Anita Kowalczyk.

The Speaker, the Honourable Thomas Ngwenya, took the Chair.

The Clerk read the Speaker's proclamation summoning the Parliament to meet on this day.

The Speaker announced that the Governor-General would open the Parliament at 2:30 p.m. this afternoon.

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Parliament of Maramalpha

Copied by

Examined by

WD 1088—GPB—1,000 00—21 12-21